

November 20, 2003

Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the names of the contact persons responsible for corrective action, the corrective action planned, and the anticipated completion date for each audit finding included in the current year's Schedule of Findings and Questioned Costs.

Sincerely,

Dennis A. Jenkins
Vice President of Finance and Facilities

Pinal County Community College District
(Central Arizona College)
Corrective Action Plan
Year Ended June 30, 2002

Federal Award Findings and Questioned Costs

02-101

CFDA No.: 84.342 **Preparing Tomorrow's Teachers to Use Technology**

Dennis Jenkins, Vice President for Finance and Facilities

Anticipated completion date: June 30, 2003

The District established improved procedures and controls for identifying, recording, and reporting non-federal matching grant expenditures. For the U.S. Department of Education Preparing Tomorrow's Teacher to Use Technology grant, the District was able to substantially accomplish the objectives of the grant at the expenditure rate below that originally proposed in the grant application budget. Also, the approved federal funds awarded were substantially less than the amount requested in the original grant proposal, but the approved non-federal matching requirement amounts were actually higher than the proposed amounts. Therefore, the approved matching requirement percent was higher than anticipated in the original proposal. As a result of these factors, the District did not expend non-federal funds to the extent designated by the approved grant award.

Procedures have been developed to review all grant applications to ensure that proposed matching requirements for grants and contracts are reasonable and will be fully budgeted and funded.

02-102

CFDA No.: 93.575 **Child Care and Development Block Grant**

Dennis Jenkins, Vice President for Finance and Facilities

Anticipated completion date: June 30, 2003

In January 2002, a specialized database was developed to assist in documenting and monitoring the special tests and provisions for the DES Child Care and Development Block Grant Program. Procedures have been established to produce reports that will be used to monitor progress towards this requirement.

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Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of audit findings included in the prior audit's Schedule of Findings and Questioned Costs related to federal awards.

Sincerely,

Dennis A. Jenkins
Vice President of Finance and Facilities

Pinal County Community College District
(Central Arizona College)
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2002

Status of Federal Award Findings and Questioned Costs

CFDA No.:84.342 **Preparing Tomorrow's Teachers to Use Technology**

Finding No. 01-1

Status: Fully corrected

The District has improved procedures and controls for identifying, recording, and reporting non-federal matching grant expenditures.

CFDA No.:93.614

Finding No. 01-2

Status: Fully corrected